UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF ILLINOIS EASTERN DIVISION

IN RE:		CHAPTER 7 CASE
SMITH, WILI	LIE MAE)	CASE NO. 05 B 19627
	DEBTOR(S).)	JUDGE JOHN H. SQUIRES

NOTICE OF FILING OF U.S. TRUSTEE'S MEMORANDUM OF REVIEW OF TRUSTEE'S FINAL ACCOUNT

To: David P. Leibowitz, Esq. Leibowitz Law Center 420 W. Clayton Street Waukegan, IL 60085-4216

Registrant's e-mail: dpl@lakelaw.com

Please Take Notice that on February 2, 2009, the United States Trustee for the Northern District of Illinois filed with the Clerk of the United States Bankruptcy Court for the Northern District of Illinois the U.S. Trustee's Memorandum of Review of the Trustee's Final Account, a copy of which is herewith served upon you.

The United States Trustee has reviewed the Trustee's Final Account and Application to Close Case and Discharge the Trustee in accordance with the standards set forth in the Memorandum of Understanding dated April 1, 1999, and has no objection to the Trustee's certification that the estate has been fully administered and is ready to close.

WILLIAM T. NEARY UNITED STATES TRUSTEE

DATED: February 2, 2009

BY: /s/ Dean C. Harvalis
Dean C. Harvalis, Assistant U.S. Trustee
OFFICE OF THE U.S. TRUSTEE
219 SOUTH DEARBORN ST. ROOM 873
CHICAGO, ILLINOIS 60604
(312) 886-5783

CERTIFICATE OF SERVICE

I, Dean C. Harvalis, Assistant U. S. Trustee, state that pursuant to Section II, B, 4 of the Administrative Procedures for the Case Management/Electronic Case Filing System, service on the Trustee of the above Notice of Filing of U.S. Trustee's Memorandum of Review of Trustee's Final Account was accomplished through the Court's Electronic Notice for Registrants on February 2, 2009.

/s/ Dean C. Harvalis